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Director

Legislative Services Office Idaho State Legislature

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MEMORANDUM

TO: Senators BURTENSHAW, Bayer, Nelson and,
Representatives KAUFFMAN, Andrus, Toone

FROM: Katharine Gerrity - Deputy Division Manager

DATE: August 04, 2021

SUBJECT: Temporary Rule

IDAPA 43.01.01 - Notice of Omnibus Rulemaking (Fee Rule) - Adoption of Temporary Rule \ Rescission of Previous Temporary Rule - Docket No. 43-0101-2100F

We are forwarding this temporary rule to you for your information only. No analysis was done by LSO. This rule is posted on our web site. If you have any questions, please call Katharine Gerrity at the Legislative Services Office at (208) 334-4845. Thank you.

Attachment: Temporary Rule

Kristin Ford, Manager
Research & Legislation

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IDAPA 43 – IDAHO OILSEED COMMISSION

DOCKET NO. 43-0101-2100F (FEE RULE)

NOTICE OF OMNIBUS RULEMAKING – ADOPTION OF TEMPORARY RULE \ RESCISSION OF PREVIOUS TEMPORARY RULE

EFFECTIVE DATE: The effective date of the temporary rule being adopted through this omnibus rulemaking as listed in the descriptive summary of this notice is July 1, 2021. The rescission of previous temporary rule under docket 43-0101-2000F is effective July 1, 2021.

AUTHORITY: In compliance with Sections 67-5226, Idaho Code, notice is hereby given this agency has adopted a temporary rule and rescinded a previous temporary rule. The action is authorized pursuant to Section 22-4716, Idaho Code.

DESCRIPTIVE SUMMARY: The following is the required finding and concise statement of its supporting reasons for adopting a temporary rule and rescinding a previous temporary rule:

This temporary rulemaking adopts and republishes the following existing rule chapter previously submitted to and reviewed by the Idaho Legislature under IDAPA 43, rules of the Idaho Oilseed Commission:

IDAPA 43

- IDAPA 43.01.01, *Rules Governing the Idaho Oilseed Commission.*

Rescission of previous temporary rule aligns this chapter wholly with the administrative code effective 7-1-21.

TEMPORARY RULE JUSTIFICATION: Pursuant to Sections 67-5226(1)(a-c) and 67-5226(2), Idaho Code, the Governor has found that temporary adoption of the rule is appropriate for the following reasons:

This temporary rule is necessary to protect the public health, safety, and welfare of the citizens of Idaho and confer a benefit on its citizens. The temporary rule implements the duly enacted laws of the state of Idaho, provides citizens with the detailed rules and standards for complying with those laws, and assists in the orderly execution and enforcement of those laws. The expiration of this rule without due consideration and processes would undermine the public health, safety and welfare of the citizens of Idaho and deprive them of the benefit intended by this rule.

FEE SUMMARY: Pursuant to Section 67-5226(2), the Governor has found that the fees or charges being imposed or increased are justified and necessary to avoid immediate danger and the fees are described herein:

The fees or charges, authorized in Section 22-4716, Idaho Code, are part of the agency's 2022 budget that relies upon the existence of these fees or charges to meet the state's obligations and provide necessary state services. Failing to reauthorize these temporary rules would create immediate danger to the state budget, immediate danger to necessary state functions and services, and immediate danger of a violation of Idaho's constitutional requirement that it balance its budget. The following is a specific description of the fees or charges:

If a person or firm is late in paying the assessment on oilseed sold or contacted for, the fee rule sets a late payment penalty of twelve percent (12%) per annum on the amount due.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the adoption of temporary rule and rescission of temporary rule, contact Benjamin Kelly, 208-888-0988.

DATED this 1st day of July, 2021.

Benjamin Kelly
Administrator
Idaho Oilseed Commission
55 SW 5th Ave, Suite 100
Meridian, Idaho 83642
(208) 888-0988

IDAPA 43 – IDAHO OILSEED COMMISSION

43.01.01 – RULES GOVERNING THE IDAHO OILSEED COMMISSION

000. LEGAL AUTHORITY.

The Idaho Oilseed Commission (hereinafter “Commission”) promulgates these rules implementing the provisions of Title 22, Chapter 47, Idaho Code. (7-1-21)T

002. -- 009. (RESERVED)

010. FIRST PURCHASER RULES.

01. Designated Quarters. In accordance with Section 22-4716, Idaho Code, the Commission has designated the quarters (three (3) month periods) for the purpose of collecting the tax imposed by such statute as follows: (7-1-21)T

a. The Commission’s first quarter will begin on the first day of July and end the thirtieth day of September. The first quarter tax is due on or before the fifteenth day of October. (7-1-21)T

b. The Commission’s second quarter will begin on the first day of October and end the thirty-first day of December. The second quarter tax is due on or before the fifteenth day of January. (7-1-21)T

c. The Commission’s third quarter will begin on the first day of January and end the thirty-first day of March. The third quarter tax is due on or before the fifteenth day of April. (7-1-21)T

d. The Commission’s fourth quarter will begin on the first day of April and end the thirtieth day of June. The fourth quarter tax is due on or before the fifteenth day of July. (7-1-21)T

02. Oilseed Tax Invoice (Form Number 1). Pursuant to Section 22-4719, Idaho Code, the first purchaser of oilseed is required to complete and send the Oilseed Tax Invoice (Form Number 1) to the Commission office each and every quarter on or before the dates specified in these rules. Form Number 1 shall be on official forms as prescribed by the Commission and be provided to the first purchaser by the Commission and, at a minimum, require the following legible information: (7-1-21)T

a. The date of purchases and tax reporting period. (7-1-21)T

b. The name and address of the oilseed seller and purchaser. (7-1-21)T

c. The net weight of the oilseed sold in pounds or hundredweights. (7-1-21)T

d. The total amount of tax deducted from Idaho oilseed producers by the purchaser. (7-1-21)T

e. The total amount of tax due the Commission. (7-1-21)T

03. Late Payment Penalty. Per Section 22-4716(4), Idaho Code, any person or firm who makes payment to the Commission at a date later than prescribed by law, is subject to a late payment penalty of twelve percent (12%) per annum on the amount due. (7-1-21)T

011. -- 499. (RESERVED)

500. REFUND APPLICATIONS.

01. Assessment Refund. In accordance with Section 22-4717, Idaho Code, any seller may request from the Commission in writing, within thirty (30) days after payment thereof, a refund of all or any portion of an assessment levied on oilseed and paid by such seller. Sellers requesting an oilseed assessment refund, as specified in Section 22-4717, Idaho Code, are required to complete and return a refund application form (Form Number 2) to the Commission office no later than thirty (30) days after payment of the assessment. Form Number 2 will be available through the Commission office. Written requests for refund application forms must be sent to the Commission office. (7-1-21)T

02. Refund Application Form Number 2. Form Number 2 shall, at a minimum, require the following

- information from the applicant: (7-1-21)T
- a. The applicant's name and address. (7-1-21)T
 - b. The applicant's federal tax identification number. (7-1-21)T
 - c. The first purchaser or lender who deducted the assessment from the applicant's settlement. (7-1-21)T
 - d. The applicant's date of settlement. (7-1-21)T
 - e. The hundredweight of oilseed sold by the applicant. (7-1-21)T
 - f. The dollar amount of oilseed assessment deducted from the applicant's settlement. (7-1-21)T
 - g. The applicant shall enclose evidence with the application proving the oilseed assessment was deducted by providing a copy of the invoice (Form Number 1) for which the refund is claimed. In the absence of a copy of the invoice, the Commission may, but is not bound to, accept other satisfactory evidence of payment. (7-1-21)T

501. -- 999. (RESERVED)